

THE CAROLINA SPARTAN.

BY F. M. TRIMMIE.

Devoted to Education, Agricultural, Manufacturing and Mechanical Arts.

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NO 29

THE
CAROLINA SPARTAN
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THURSDAY MORNING.

AT
Two Dollars (Specie) in Advance.

RATES OF ADVERTISING.

One Square, First Insertion, \$1; Subsequent
Insertions, 75 cents, in Specie.

Stamp Duties

IMPOSED BY ACT OF CONGRESS, TO TAKE
EFFECT AUGUST 1, 1866.

The following is an alphabetical list of
the Stamp Duties imposed by act of Con-
gress, passed July 13, 1866:

Agreement.—Other than those men-
tioned in this schedule, (or any appraisement)
for every sheet or piece of paper on
which it is written, 5 cents.

Bill of Exchange, Foreign.—Drawn in
but payable out of the United States, if
drawn singly or otherwise than in a set of
three or more—same as inland bills of ex-
change or promissory notes. Drawn in sets
of three or more, for every bill of each set,
where the sum made payable shall not ex-
ceed \$100, or the equivalent thereof, in
any foreign currency in which such bills
may be expressed, 2 cents; for every ad-
ditional \$100, or fractional part thereof
in excess of \$100, 2 cents.

Bill of Exchange, Inland.—Draft or or-
der for the payment of any sum of money,
not exceeding \$100, otherwise than at sight
or on demand, or promissory notes, except
bank notes and checks; or any memoran-
dum, check, receipt, or other written or
printed evidence of an amount of money to
be paid on demand or at a time to be de-
signed, for a sum not exceeding \$100, 5
cents; for every additional \$100, or frac-
tional part in excess of \$100, 5 cents.

Bill of Sale.—Bills of sale by which any
ship or vessel, or any part thereof, shall be
conveyed to or vested in any other person
or persons, when the consideration shall
not exceed \$500, stamp duty 50 cents; do,
when the consideration exceeds \$500 and
does not exceed \$1,000, \$1. Exceeding
\$1,000, for every additional amount of
\$500, or fractional part thereof, 50 cents.
Personal property, other than ships or ves-
sels, 5 cents.

Bill of Lading.—For goods and mer-
chandise exported to foreign ports, other
than charter party, each 10 cents.

Bonds.—of indemnity—where the money
ultimately recoverable thereupon is \$1,000
or less, 10 cents; where the penalty ex-
ceeds \$1,000, for every additional \$1,000
or fractional part in excess of \$1,000, 50
cents. For the due execution of the du-
ties of any office, \$1. Of any description
other than such as may be required in legal
proceedings, or used in connection with
mortgage deeds, and not otherwise charged
in this schedule, 25 cents.

Certificate.—Other than those men-
tioned, 5 cents.

Certificate of Damage.—And all other
documents issued by any port-warden or
marine surveyor, 25 cents.

Certificate of Deposit.—For a sum not
exceeding \$100, 5 cents.

Certificate of Profits.—In any incor-
porated company, for an amount not less than
\$10, nor exceeding \$50, cents; from \$50
to \$1,000, 25 cents; exceeding \$1,000, for
every additional \$1,000, or fractional part
thereof, 25 cents.

Certificate of Stock.—In incorporated
company, 25 cents.

Charter Party.—On any letter or memo-
randum relating to the charter of any ves-
sel, if the registered tonnage does not ex-
ceed 150 tons \$1; from 150 to 300, \$3;
from 300 to 600 tons, \$5; over 600 tons,
\$10.

Checks, Drafts or Orders.—For any
amount on any bank, broker or trust com-
pany, at sight or on demand, 2 cents; for
amount exceeding \$10 on any person other
than a bank, banker or trust company, at
sight or on demand, 2 cents.

Cigar Lights.—Made in part of wood,
wax, glass, paper or other materials, in
parcels or packages, 1 cent; in packages
of more than 25 and not more than 50
lights, 2 cents; for every additional 25
lights, or fractional part of that number, 1
cent.

Contracts.—Contracts, broker's note, or
memorandum of sale of any goods or mer-
chandise, stocks, bonds, notes of hand, for
each note or memorandum of sale, 10 cents.

Conveyance or Deed of Grant.—Where
the consideration or deed of value does not
exceed \$500, 50 cents; \$500 to 1,000, \$1;
for every additional \$500, or fractional part
thereof, in excess of \$1,000, 50 cents.

Entry of Goods.—At custom house, not
exceeding in value \$100, 25 cents; from
\$100 to 500, 50 cents; exceeding \$500, 1
dollar; for the withdrawal of goods from
bonded warehouse, 50 cents.

Friction Matches.—Or lucifer matches,
made in part of wood, in packages of 100
or less, 1 cent; when in parcels or packa-

ges of more than 100, and not more than
200, each parcel or package, 2 cents, and
for every additional or fractional part
thereof, 1 cent; for wax tapers, double the
rates herein imposed upon friction matches,
1 cent.

Lenses.—Where rent is \$300, or less, 50
cents; where the rent exceeds \$300, for
each additional \$200, or fraction in ex-
cess of 300 dollars, 50 cents; assignment
of a lease, same stamp as original, and ad-
ditional stamp upon the value or considera-
tion of transfer, according to the rates on
deeds (See Conveyance.)

Manifest Entry, Clearance.—Of cargo of
vessel for foreign port, if tonnage does not
exceed 300 tons, 1 dollar; from 300 to
600, 3 dollars; exceeding 600, 5 dollars.

Meats, Fish, Fruits, Sauces, Jellies, &c.
—For and upon every can, bottle or other
single package, containing meats, fish, shell-
fish, fruits, vegetables, sauces, syrups, pre-
pared mustards, jams or jellies, contained
therein, packed or sealed, made, prepared
and sold, or offered for sale, or removed for
consumption in the United States, on or
after the first day of October, 1866, when
such can, bottle, or other single package
with its contents, shall exceed two pounds
in weight, for every additional pound of
fractional part, 1 cent.

Mortgage or Personal Bonds.—Given as
security for the payment of any definite
sum, from \$100 to 500, 50 cents; exceed-
ing \$500, and not exceeding \$1,000, \$1.
For every additional 500 dollars, or frac-
tional part thereof, in excess of 500, fifty
cents; provided that upon each and every
assignment or transfer of mortgage, policy
of insurance, or the renewal or continuance
of any agreement, contract or charter, by
letter or otherwise, a stamp duty shall be
required equal to that imposed on the orig-
inal instrument.

Passage Ticket.—To a foreign port, if of
less price than 35 dollars, 50 cents; from
35 to 50 dollars, 1 dollar; and for every
additional 50 dollars, or fractional part
thereof in excess of 50 dollars, 1 dollar.

Pawnbroker's Certificate.—For any
amount, 5 cents.

Playing Cards.—For and upon every
pack, not exceeding 52 cards in number,
irrespective of price or value, 5 cents.

Policy of Insurance.—On any life or
lives, where the amount insured does not
exceed 1,000 dollars, 25 cents; from 1,000
dollars to 5,000, 50 cents; exceeding
5,000 dollars, 1 dollar. Fire and Marine
Risks.—Premium not exceeding 10 dollars,
10 cents; premium not exceeding 50 dol-
lars, 25 cents; exceeding 50 dollars, 50
cents; Accidental insurance policies are
exempt.

Power of Attorney.—To transfer stock,
bonds or scrip, to collect dividends, inter-
est or rent, 25 cents; to vote by proxy,
except in charitable, religious, literary and
cemetery societies, 10 cents; to sell or
lease real estate, and perform all other ac-
ts not specified, \$1; for any other purpose,
50 cents.

Probate of Will, or Letter of Adminis-
tration.—Where the estate does not ex-
ceed the value of \$2,000, \$1; for every
additional \$1,000, or fractional part in ex-
cess of \$2,000, 50 cents.

Protest of Notes, Draft, &c.—Or marine
protest, &c., 25 cents.

Proprietary Medicines, Cosmetics, &c.
—Not over 25 cents, 1 cent; not over 50
cents, 2 cents; not over 75 cents, 3 cents;
not over \$1, 4 cents. For every additional
50 cents, or fractions thereof, 2 cents.

Receipt.—Receipt for the payment of
any sum of money, or for the payment of
any debt due exceeding \$20, not being for
satisfaction of any mortgage or judgment,
or decree of a court, or endorsement on
any stamp obligation in acknowledgment
of its fulfillment, for each receipt, 2 cents.
Provided, That when more than one sig-
nature is affixed to the same paper, one
or more stamps may be affixed thereto re-
presenting the whole amount of stamps re-
quired for such signatures.

Sales.—Or contract for sales of stocks,
bonds, foreign exchange, gold and silver
bullion and coin, promissory notes or other
securities, when made by brokers, banks,
bankers who pay a special tax, require
equal to 1 cent on every \$100. If there
is a fraction over \$100, the same to be
stamped at the full rate of \$100. When
made by a person, firm or corporation not
paying special tax, for every \$100 of value
5 cents. A memorandum of sale or con-
tract must be made by the seller to the
buyer upon the sale or contract being made,
and the stamps affixed thereto.

Writ.—Writ 50 cents. Where the
amount claimed in a writ, issued by a court
not of record, is \$100 or over, 50 cents.
Upon every confession of judgment, or cog-
novit, for \$100 or over (except in those
cases where the tax for the writ of a com-
mencement of suit has been paid), 50 cents.
Writs or other process on appeals from jus-
tices' courts or other court of inferior juris-
diction to a court of record, 50 cents. War-
rant of distress, when the amount of rent
claimed does not exceed \$100, 25 cents;
when exceeding \$100, 50 cents.

EXEMPTION.

No stamp duty shall be required on pow-

er of attorney or any other paper relating
to application for bounties, arrearages of
pay, or pensions, or to the receipt thereof
from time to time; or upon tickets or con-
tracts of insurance when limited to injury
to persons while traveling; nor on certifi-
cates of the measurement or weight of an-
imals, wood, coal, or other articles, nor on
deposit notes to mutual insurance com-
panies for the insurance upon which policies
subject to stamp duties have been or are
to be issued; nor on any warrant of attorney
accompanying a bond or note, when such
bond or note shall have affixed thereto the
stamp or stamps denoting the duty requir-
ed; by and by whenever any bond or note
shall be secured by a mortgage, but one
stamp duty shall be required to be placed
on such paper; nor on any certificate of the
record of a deed or other instrument in
writing, or of the acknowledgment or proof
thereof by attesting witnesses; nor to any
endorsement of a negotiable instrument.

Provided that the stamp duty placed
thereon shall be the highest rate required
for said instruments, or either of them.
Receipts by express companies for the
delivery of any property for transportation
are exempt from stamp duty.

PENALTIES.

Penalty for making, signing or issuing
any instrument, document or paper of any
kind whatsoever, or shall accept, negotiate
or pay, or cause to be accepted, negotiated
or paid, any bill of exchange, draft or or-
der, or promissory note for the payment of
money, without the same being duly stamp-
ed, or denoting the duty hereby imposed
thereon, \$50; and the instrument shall be
deemed invalid and of no effect; or for
counterfeiting stamps or dies \$1,000, and
imprisonment to hard labor not exceeding
five years. For making, signing, issuing,
accepting or paying any bill of exchange,
draft order, or note without stamp, \$200.
For selling property, cosmetics, matches,
meals, fish, fruit, sauces, jellies, &c., with-
out proper stamps, fifty dollars.

OTHER PROVISIONS.

Instruments are not to be recorded un-
less properly stamped.

No instrument is invalid for the want of
the particular kinds of stamps designated,
provided a legal stamp of equal amount
(except proprietary stamps) is duly affix-
ed.

All official instruments, documents and
papers issued or used by officers of the
United States government or by the officers
of any State, county or other municipal
corporation, are exempt.

In cases where an adhesive stamp shall
be used for denoting any duty imposed by
this act, the person using or affixing the
same shall write thereon the initials of his
name and date upon which the same shall
be attached or used, so that the same may
not again be used, under a penalty of fifty
dollars.

Instruments heretofore issued without
stamps, not to be void where stamps are
subsequently affixed. Postage stamps can
not be used as revenue stamps.

Any person may present to the commis-
sioner of internal revenue any instrument
and require his opinion whether the same
is chargeable with any duty; and if the
said commissioner shall be of opinion that
it is not chargeable with any stamp duty,
he is required to impress on it a particular
stamp, with words to signify that it is not
chargeable with stamp duty; and every in-
strument on which said stamp is impress-
ed shall be received in evidence in all
courts, notwithstanding objections on the
ground of such instrument being without
the proper stamp.

The party to whom a document is issued
from a foreign country, or by whom it
is to be used, shall, before using the same,
affix thereon the stamp or stamps indica-
ting the duty thereon.
Proprietors of cosmetics, medicines or
proprietary articles, may furnish private
dies, and are allowed 5 per cent on all
purchases of \$500; over \$500, 10 per cent.

METHOD OF RENDERING ALL SORTS OF
PAPER FIRE-PROOF.—This astonishing ef-
fect is produced by the most simple pro-
cess. It is only necessary, whether the
paper be plain, written, or printed on, or
painted for hangings, to be immersed in a
strong solution of alum-water and then
thoroughly dry it, when it will immedi-
ately become fire proof. This experiment is
readily ascertained, by holding a slip of
paper over a candle. Some paper, however,
will require to imbibe more of the solution
than it may receive by a single immersion,
in which case, the operation of dipping and
drying must be repeated till such paper
becomes fully saturated, when, it is posi-
tively asserted, neither the color nor the
quality of the paper will be in the smallest
degree affected; but that on the contrary,
both will be even improved.

A lawyer is something of a carpenter
he can file a bill, split a hair, make an
entry, get up a case, frame an indictment,
empanel a jury, put them in a box, nail
a witness, hammer a judge, and bore a
Court.

The Soul's Oasis.

An oasis lies in the desert of years
That never loses its green,
And often watered by memory's tears,
Are the burial ground of joys and fears,
With rich violet turf between.

Through that emerald spot the waters roll
That were quaffed in my boyhood's day,
When a merry chime, not a funeral toll,
Rang out in the belfry of my soul,
And life seemed an endless May.

A summer lodge in that place of bloom,
Far off in the desolate waste,
Is enwreathed with roses of rare perfume,
And portraits hang in an inner room
By no mortal pencil traced.

They need not repair at the hands of Art,
For their colors will vanish never;
And with flash of eye and beat of heart
Loved forms from enchanted frameworks
And whisper—"We perish never!" [start.

In that oasis, so sweet and lone,
Begirt by the wild, gray sand,
From a lucid lake, with silvery zone,
Comes music sweeter than Ariel's own,
That was heard by Ferdinand.

Old favorite airs that were sung so well
By lips that in youth I kissed,
Weave round me a weird, bewitching spell
While my heart is warmed to its inmost cell,
And mine eyes grow dim with mist.

In the solemn hush of the quiet night
My spirit oft wanders thither,
And I talk with the sainted, in robes of
white,
In that beautiful land of bloom and light,
Where the blossoms grow not to wither.

A YOUTH WHO NEVER SAW A WOMAN

—Meadow's history of the Chinese, lately
published in London, in a chapter on love,
has the following story:

A Chinese who had been disappointed
in marriage, and had grievously suffered
through women in many other ways, retired
with his infant son to the peaks of a
mountain range in Kweichow, to a spot
quite inaccessible to the little footed Chi-
nese women. He trained the boy to wor-
ship the gods and stand in awe and abhor-
rence of the devils, but he never mention-
ed women to him, always descending the
mountain alone to buy food. At length,
however the infirmities of age compelled
him to take the young man with him to
carry the heavy bag of rice. As they were
leaving the market together, the son stop-
ped short and pointing to three approach-
ing objects, cried, "Father, what are those
things. Look! look! what are they?"
The father instantly answered with the
peremptory order, "Turn away your head;
they are devils?" The son in some alarm
turned away, noticing that the evil things
were gazing at him with surprise from be-
hind their fans. He walked to the moun-
tain in silence, eat no supper, and from
that day lost his appetite and was afflicted
with melancholy. For some time his
troubled and anxious parent could get no
satisfactory answer to his inquiries, but at
length the young man burst out, crying
with inexplicable pain. "Oh, father, that
tallest devil, father."

INTERESTING TO TRAVELERS.—The
Augusta Chronicle says: We learn that
arrangements have been recently entered
into between the Georgia and South Caro-
lina Railroads, and the Wilmington and
Manchester Railroad, of North Carolina, by
which through passenger trains will be run
daily between Atlanta and Wilmington.
Passengers, baggage and mails will be
carried daily between these points, without
change of cars. The most luxurious sleep-
ing cars, built expressly for this line, are
on these trains. The cars are both day
and night cars, and passengers need not
change their seats from Atlanta to Wil-
mington, and have no trouble about bag-
gage or transfers. Passengers going North,
and taking this route and going up the
Chesapeake Bay, do not lose any night's
rest from Atlanta to New York, or even
Boston. Through tickets are sold at At-
lanta, Augusta, or any other point on the
route. The arrangement commenced Au-
gust 4th, and is a step forward in railroad
enterprise.

WOMAN.—To the hour, the eternal of
the fair sex, be it said, that in the path of
duty no sacrifice is with them too high or
too dear. Nothing is with them impossi-
ble, but to shrink from what love, honor,
innocence and religion require. The voice
of pleasure or of power may pass by un-
heeded, but the voice of affliction never.
The chamber of the sick, the pillow of the
dying, the vigils of the dead, the altars of
religion, never missed the presence or sym-
pathies of woman. Timid though she be,
and so delicate that the winds of heaven
may not too roundly visit her, on such oc-
casions she loses all sense of danger, and
assumes a preternatural courage which
knows not and fears no consequences.
Then she displays that undaunted spirit
which neither courts difficulties nor evades
them; that resignation which utters neither
murmurs nor regrets; and that patience in
suffering which seems victorious over death
itself.—Judge Story.

Novel Employment.

The New Orleans Times tells a story of
a man who, some years ago, was doing an
extensive business in that city, and, owing
to his singular blending of roughness and
severity with gentleness, acquired the sobri-
quet of the "Artful Dodger." One cold
November morning, an urechin applied to
him for a situation, and in answer to his
sharp interrogatories, the boy stated that
his mother was a widow, and supported
herself by her needle, and during the sum-
mer she had been attacked with the yellow
fever, and had not yet recovered from the
debility which it had produced. Up to
this time the boy had been going to school,
and expected to enter the high school, but
was compelled to go to work. For some
time the Dodger sat buried in profound
thought; then suddenly turning round, he
stared the petitioner full in the face and
thus delivered himself:

"Boy you are employed; I give you fif-
teen dollars a month, but on certain express
conditions. Saturdays you shall have all
to yourself—all boys should have time to
play—but I pay in advance, and when I
hire people I expect them to work—work
hard you understand—You give me your
time—I give you my money. If I do what
I please with your five days in the week,
you do what you please with my fifteen
dollars.

He then turned to his desk, scribbled
off a note, and then took six two-dollar and
a half gold pieces out of his safe, which he
placed in the boy's hand, and told him to
deliver the letter.

"Mr. —, Principal of — School:
I have hired — at fifteen dollars a
month. His time is my property, and I
will most certainly dispose of it as I see fit.
I choose that he shall go to school. If you
find him negligent, let me know, and he
will immediately be discharged."

Respectfully, —
The salary was paid promptly until the
old gentleman's death, and the novel em-
ployee now occupies a good position in a
large commercial house, in Texas.

WHAT "I TRY" CAN DO.—"Children,
those of you who will bring new scholars
to school shall be rewarded with some nice
books," said the Superintendent of a Sun-
day-School in Kentucky, to his scholars
one Sunday.

"I can't get any new scholars," said sev-
eral of the children to themselves.

"I'll try what I can do," said one little
boy. He went home to his father, and
said:

"Father, will you go to Sunday school
with me?"

"I can't read, my son," said the father
with a look of shame.

"Our teachers will teach you, dear fa-
ther," said he in a respectful and affection-
ate manner.

"Well, I'll go," said the father.

He went. He learned to read. He be-
came a christian. Then he felt so much
interested in the Sunday-school cause, that
he engaged himself as a Sunday school
colporteur, and in four days that man had
established four hundred Sunday-schools,
into which thirty thousand children had
been gathered. Only think of all this
amount of good resulting from one effort of
that little boy, when he said, "I'll try."

A BEAUTIFUL REFLECTION.—It cannot
be that the earth is cast up by the ocean
of eternity to float a moment upon its
waves and to sink to nothingness. Else
why is it that the high and glorious aspira-
tions which leap from the temple of our
hearts are forever wandering about unsatis-
fied? Why is it that the rainbow and
cloud come over us with a beauty not earth,
and then pass off and leave us to muse upon
their faded loveliness? Why is it that
stars who hold their festival around the
midnight throne, are set above the grasp
of our limited faculties, forever mocking us
with their unapproachable glory? And
finally, why is it that brighter forms of hu-
man beauty are presented to our view, then
taken from us—leaving the thousand
streams of our affections to flow in Alpine
torrents upon our hearts? We are born
for higher destiny than that of earth; there
is a realm where the rainbow never fades,
where the stars will be spread out before
us like islands that slumber on the ocean,
and where the beautiful which begins here,
and passes before us like shadows, will stay
in our possession forever.

The Raleigh (N. C.) Progress, of the
18th instant, says: "We are informed that
the citizens of Warren county will, on the
8th proximo, erect a monument over the
daughter of General Robert E. Lee. She
is buried near Jones' Springs. Invitations
to be present have been sent to the General
and his family, Fitzhugh and William
Henry Lee, General Ransom and others.
It is quite probable they will all attend.
This occasion will evidently attract a great
crowd, not as a matter of curiosity but that
the people may evidence their respect for
the old chieftain.